

## Exhibit 300: Capital Asset Summary

### Part I: Summary Information And Justification (All Capital Assets)

#### Section A: Overview & Summary Information

**Date Investment First Submitted:** 2009-06-30  
**Date of Last Change to Activities:**  
**Investment Auto Submission Date:** 2012-02-27  
**Date of Last Investment Detail Update:** 2012-02-27  
**Date of Last Exhibit 300A Update:** 2012-02-27  
**Date of Last Revision:** 2012-02-27

**Agency:** 010 - Department of the Interior      **Bureau:** 90 - Office of the Special Trustee for American Indians

**Investment Part Code:** 01

**Investment Category:** 00 - Agency Investments

**1. Name of this Investment:** OS - OHTA Accounting Reconciliation Tool (ART)

**2. Unique Investment Identifier (UII):** 010-000000703

#### Section B: Investment Detail

- 1. Provide a brief summary of the investment, including a brief description of the related benefit to the mission delivery and management support areas, and the primary beneficiary(ies) of the investment. Include an explanation of any dependencies between this investment and other investments.**

The U.S. District Court for the District of Columbia (Court), and the Court of Appeals, directed the U.S. Department of the Interior (Interior) to conduct a historical accounting of Individual Indian Money (IIM) accounts under the case Cobell v Salazar. The Secretary of Interior established the Office of Historical Trust Accounting (OHTA) in July 2001. OHTA's mission is to perform the historical accounting of IIM accounts and verify their accuracy. Since its inception in 2001, OHTA's scope has expanded to include Tribal accountings, related to the approximately 100 active lawsuits filed by Tribes against Interior. OHTA provides litigation support to Interior, participates in settlement negotiations with tribes, and performs a historical accounting where necessary to support Court actions or settlement. To assist historical accounting efforts, OHTA developed a common Accounting Reconciliation Tool (ART). ART provides a standard and repeatable process for accountants to query transactions from legacy systems, link transactions to relevant source documents, and reconcile transactions and note discrepancies. In addition, the ART includes functionality that assists OHTA in performing quality control and monitoring of reconciliation activities. Data from ART is used to prepare the Historical Statements of Account, which fulfills Interior's requirement to provide a historical accounting. The Secretary has placed a priority on funding the historical accounting to support Cobell and Tribal lawsuits. OHTA senior management allocates the Office funding and ensures the necessary ART funding is provided. If the ART is not funded and is shut

down, then Interior cannot comply with the Court's mandate to provide a historical accounting. This could lead to further court action, such as contempt of court citations, or other consequences for Interior. The ART addresses the "Serving Communities" mission area in Interior's Strategic Plan and allows Interior to achieve the End Outcome Goal to "Fulfill Indian Fiduciary Trust Responsibilities". Specifically, the ART enables Interior to comply with the Court ordered historical accounting and the Trust Funds Management Reform Act of 1994 (to account for the daily and annual balances of all funds held in trust by the US for the benefit of an Indian Tribe or an Individual, which are deposited or invested pursuant to the Act of June 24, 1938).

**2. How does this investment close in part or in whole any identified performance gap in support of the mission delivery and management support areas? Include an assessment of the program impact if this investment isn't fully funded.**

The U.S. District Court for the District of Columbia (Court), and the Court of Appeals, directed the U.S. Department of the Interior (Interior) to conduct a historical accounting of Individual Indian Money (IIM) accounts under the case Cobell v Salazar. The Secretary of Interior established the Office of Historical Trust Accounting (OHTA) in July 2001. OHTA's mission is to perform the historical accounting of IIM accounts and verify their accuracy. Since its inception in 2001, OHTA's scope has expanded to include Tribal accountings, related to the approximately 100 active lawsuits filed by Tribes against Interior. OHTA provides litigation support to Interior, participates in settlement negotiations with tribes, and performs a historical accounting where necessary to support Court actions or settlement. To assist historical accounting efforts, OHTA developed a common Accounting Reconciliation Tool (ART). ART provides a standard and repeatable process for accountants to query transactions from legacy systems, link transactions to relevant source documents, and reconcile transactions and note discrepancies.

**3. Provide a list of this investment's accomplishments in the prior year (PY), including projects or useful components/project segments completed, new functionality added, or operational efficiency achieved.**

1. 2% Decrease in operation and Maintenance Costs 2. 33 Percent of systems which Contingency Plans have been tested in the last year.

**4. Provide a list of planned accomplishments for current year (CY) and budget year (BY).**

1. Prepare 100% of Historical Statements of Account resulting from Tribal litigation activities.  
2. 100 Percent of systems which Contingency Plans have been tested. 3. 2 Percent decrease in operation and Maintenance.

**5. Provide the date of the Charter establishing the required Integrated Program Team (IPT) for this investment. An IPT must always include, but is not limited to: a qualified fully-dedicated IT program manager, a contract specialist, an information technology specialist, a security specialist and a business process owner before OMB will approve this program investment budget. IT Program Manager, Business Process Owner and Contract Specialist must be Government Employees.**

2004-01-01

## Section C: Summary of Funding (Budget Authority for Capital Assets)

1.

Table I.C.1 Summary of Funding

	PY-1 & Prior	PY 2011	CY 2012	BY 2013
Planning Costs:	\$3.0	\$0.0	\$0.0	\$0.0
DME (Excluding Planning) Costs:	\$3.9	\$0.0	\$0.0	\$0.0
DME (Including Planning) Govt. FTEs:	\$0.1	\$0.0	\$0.0	\$0.0
Sub-Total DME (Including Govt. FTE):	\$7.0	0	0	0
O & M Costs:	\$15.4	\$3.1	\$3.1	\$3.1
O & M Govt. FTEs:	\$1.1	\$0.2	\$0.2	\$0.2
Sub-Total O & M Costs (Including Govt. FTE):	\$16.5	\$3.3	\$3.3	\$3.3
Total Cost (Including Govt. FTE):	\$23.5	\$3.3	\$3.3	\$3.3
Total Govt. FTE costs:	\$1.2	\$0.2	\$0.2	\$0.2
# of FTE rep by costs:	11	2	2	2
Total change from prior year final President's Budget (\$)		\$0.0	\$0.0	
Total change from prior year final President's Budget (%)		0.00%	0.00%	

**2. If the funding levels have changed from the FY 2012 President's Budget request for PY or CY, briefly explain those changes:**

The summary of spending has changed and is reduced by \$6K due to a savings in operations and maintenance costs.

## Section D: Acquisition/Contract Strategy (All Capital Assets)

Table I.D.1 Contracts and Acquisition Strategy

Contract Type	EVM Required	Contracting Agency ID	Procurement Instrument Identifier (PIID)	Indefinite Delivery Vehicle (IDV) Reference ID	IDV Agency ID	Solicitation ID	Ultimate Contract Value (\$M)	Type	PBSA ?	Effective Date	Actual or Expected End Date
Awarded	1406	<a href="#">IND11PD18655</a>	GS00Q09BGD0016	4735							

**2. If earned value is not required or will not be a contract requirement for any of the contracts or task orders above, explain why:**

The contracts provide ART steady state support and related information technology support for efforts, such as, capital planning and investment control, information technology investment management maturity assessment, federal information security management act assessment, security certification and accreditation, independent verification and validation of ART steady state activities, information technology process definition and improvement, information technology solution development life cycle implementation, OHTA enterprise architecture support, compliance with Office of the Secretary Office of the Chief Information Officer directives, Secretarial Orders, the Department Manual, other government regulations, and U.S. District Court orders. Contracts with a development effort of \$1M or greater require earned value. At the time Contract GS-35F-4668G / 41650 was awarded the planned development for ART was greater than \$1M and therefore met the condition requiring earned value management. As a result of the DOI IRB eliminating all Planning and Acquisition (DME) spending in FY2008, which caused a rebalance of priorities and planned enhancements to ART, the planned development no longer meets the \$1M requirement for earned value. Contract GS-35F-4668G / 41650 will not be modified to remove the earned value management requirement and therefore is reported as originally awarded, that is, requiring earned value management. The remaining contract is below the \$1M threshold and by rule does not require earned value management for the contract.

Exhibit 300B: Performance Measurement Report

Section A: General Information

Date of Last Change to Activities:

Section B: Project Execution Data

Table II.B.1 Projects					
Project ID	Project Name	Project Description	Project Start Date	Project Completion Date	Project Lifecycle Cost (\$M)
NONE					

Activity Summary								
Roll-up of Information Provided in Lowest Level Child Activities								
Project ID	Name	Total Cost of Project Activities (\$M)	End Point Schedule Variance (in days)	End Point Schedule Variance (%)	Cost Variance (\$M )	Cost Variance (%)	Total Planned Cost (\$M)	Count of Activities
NONE								

Key Deliverables								
Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days )	Schedule Variance (%)
NONE								

## Section C: Operational Data

Table II.C.1 Performance Metrics

Metric Description	Unit of Measure	FEA Performance Measurement Category Mapping	Measurement Condition	Baseline	Target for PY	Actual for PY	Target for CY	Reporting Frequency
Post Implementation Review (PIR) result for customer satisfaction	Percent of Customer Satisfaction	Customer Results - Customer Benefit	Over target	0.000000	90.000000	90.000000	90.000000	Semi-Annual
Prepare Historical Statements of Account resulting from Tribal litigation activities.	Historical Statements of Account Mailings	Mission and Business Results - Services for Citizens	Over target	0.000000	95.000000	95.000000	95.000000	Semi-Annual
Percent of systems which Contingency Plans have been tested in the last year	Percent of Annual Testing	Process and Activities - Security and Privacy	Over target	0.000000	100.000000	100.000000	100.000000	Semi-Annual
Total Cost of Ownership	Percent of budget decrease	Technology - Technology Costs	Over target	0.000000	0.000000	0.000000	0.000000	Semi-Annual
Variance at Completion Percent (VAC%)	Percent of budget negative variance	Technology - Reliability and Availability	Over target	0.000000	5.000000	5.000000	5.000000	Monthly